

COUNTY OF WOODSON, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

County of Woodson, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

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**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Woodson County  
Yates Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Woodson County, Yates Center, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Woodson County, Yates Center, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Woodson County, Yates Center, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Woodson County, Yates Center, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated April 6, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Woodson County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlotterbeck and Burns, LLC*

June 14, 2013

Woodson County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2012

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 189,198	1,020	1,173,432	1,183,342	180,308	41,471	221,779
Special Purpose:								
Ambulance		36,259		217,512	234,484	19,287	7,064	26,351
Appraiser's Cost		3,930		44,992	47,265	1,657	105	1,762
Conservation District		312		19,397	19,708	1		1
Direct Election		35,074		21,371	37,692	18,753	3,137	21,890
Economic Development		19,015		34,649	43,577	10,087		10,087
Employee Benefits		10,848		694,105	684,818	20,135	5,720	25,855
Extension Council		1,711		95,273	96,983	1		1
Fair		74		2,899	2,972	1		1
Fair Building		121		7,577	7,698			
4-H Building Maintenance		13,956		26,004	31,986	7,974	1,002	8,976
Health		905		26,936	27,841			
Historical Society		376		7,214	7,500	90		90
Mental Health		940		33,979	34,919			
Intellectual Disability		438		22,441	22,879			
Noxious Weed		10,228		82,724	87,214	5,738	29,715	35,453
Planning Board		489		62	458	93		93
Reappraisal		7,693		127,029	130,736	3,986	6,041	10,027
Road and Bridge	(2)	299,998	( 286,049)	1,404,370	1,365,348	52,971	58,186	111,157
Rural Fire District No. 1		11,214		99,734	108,814	2,134	18,592	20,726
Service Program for the Elderly		14,394		31,883	31,716	14,561		14,561
Special Alcohol Program		8,326		4,734	8,326	4,734		4,734
Special Bridge		83,466		49,408	27,948	104,926	1,808	106,734
Special Liability		70,144		19,165	33,923	55,386		55,386
Special Park and Recreation		6,375		2,475		8,850		8,850
Tourism and Convention Promotion		11,869		7,851	7,779	11,941	850	12,791
Special Ambulance Equipment		153,267		45,000	131,845	66,422		66,422
Special Equipment Reserve		128,236		144,000	71,590	200,646	2,250	202,896
Special Noxious Weed		93,256		24,000	29,304	87,952		87,952
Special Machinery		60,700	286,125	66,625	287,856	125,594		125,594
Special Rural Fire Equipment		44,419		20,862	6,550	58,731		58,731
Rural Fire District Donations		7,442		3,985	2,292	9,135	50	9,185
Emergency Telephone Service		21,046		188,729	182,504	27,271	22,106	49,377
Enterprise:								
Solid Waste		59,203		337,624	279,549	117,278	6,762	124,040

The notes to the financial statements are an integral part of this statement.

Woodson County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Expendable Trusts:							
Special Auto	27,423		35,455	33,318	29,560		29,560
Prosecuting Attorney Training	2,733		738		3,471		3,471
Special Law Enforcement Trust	9,071		5,281	11,600	2,752		2,752
Conceal and Carry Permit Fees	1,738		618		2,356		2,356
Register of Deeds Technology	3,870		5,134	2,470	6,534		6,534
Sheriff's Special Donations	780		4,337	416	4,701		4,701
Juvenile Intake Grant	1,567				1,567		1,567
Community Development Block Grant	3,032				3,032		3,032
FEMA Grant	3,954				3,954		3,954
LEPP Grant	5,342			5,342			
Other Grants	( 1,244)		3,163		1,919		1,919
Total Primary Government (1)	<u>1,463,188</u>	<u>1,096</u>	<u>5,142,767</u>	<u>5,330,562</u>	<u>1,276,489</u>	<u>204,859</u>	<u>1,481,348</u>
Composition of Cash:							
Cash Items							180
Cash on Hand							716
Certificates of Deposit							1,500,000
Demand Deposits							3,609,076
Less: Agency Funds						( 3,628,625)	
Adjustment for Rounding							<u>1</u>
Total Primary Government (1)							<u>1,481,348</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2012:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

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2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The County did not amend any budgets during the 2012 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Ambulance Vehicle Fund  
Special Equipment Reserve Fund  
Special Machinery Fund  
Special Rural Fire Equipment Fund  
Rural Fire District Donations Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

**Cash and Cash Equivalents**

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

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Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2**      **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

**Note 3**      **Detail Notes on All Funds and Account Groups**

**A. Assets:**

Deposits and Investments

The County held no investments as of December 31, 2012.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

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*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$5,109,073 and the bank balance was \$5,288,058. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$291,656 was covered by federal depository insurance and the balance of \$4,996,402 was collateralized with pledged securities.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2012, in accordance with K.S.A. 75-1120(a).

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by

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their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Woodson County assessed valuation at July 1, 2012 was \$31,508,000. The County outstanding bond indebtedness at December 31, 2012 was \$166,021. The resulting legal debt margin was \$779,219. The preceding computation does not include motor vehicle valuation.

The County issued \$175,000 general obligation bonds on April 20, 2009 to finance the remodeling of the County's community building. The bonded indebtedness interest rate is 4.5%. The principal and interest will be paid back with annual installments over a thirty year period with the final payment due April 20, 2039.

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
Community Building Ren.	4.5	4/20/2009	175,000	4/20/2039	169,133		3,112	166,021	7,632
<u>Capital Leases:</u>									
2007 Cat Grader	3.31%	6/26/2008	137,512	6/26/2013	57,699		28,377	29,322	1,912
Road Rock		5/21/2009	180,000	2/20/2012	30,000		30,000	-	
2008 Track Loader	4.25%	3/26/2009	177,625	3/26/2014	110,971		35,453	75,518	4,729
Roll-Off Truck	4.00%	5/6/2010	114,300	5/5/2015	92,800		21,965	70,835	3,712
2 Sheriff Pickups	4.00%	1/4/2010	53,318	2/1/2012	27,262		27,262	-	1,090
2 Sterling Dump Trucks	4.25%	3/19/2009	231,652	2/20/2014	144,290		46,113	98,177	6,132
Emergency Radio Equip.	4.00%	3/1/2012	80,000	2/10/2014		80,000		80,000	
Total Capital Leases					463,022	80,000	189,170	353,852	17,575
Total Long-Term Debt					632,155	80,000	192,282	519,873	25,207

County of Woodson, Kansas  
Notes to Financial Statements  
December 31, 2012

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-22</u>	<u>2023-27</u>	<u>2028-32</u>	<u>2033-37</u>	<u>2038-42</u>	<u>Totals</u>
General Obligation Bonds											
Community Building Renovation	3,273	3,420	3,574	3,715	3,902	22,290	27,780	34,612	43,152	20,302	166,020
Principal											
Capital Leases											
2007 Cat Grader	29,322										29,322
2008 Track Loader	36,973	38,545									75,518
Roll-Off Truck	22,844	23,757	24,234								70,835
Emergency Radio Equipment	39,382	40,618									80,000
2 Sterling Dump Trucks	48062	50115									98177
Total Principal	<u>176,583</u>	<u>153,035</u>	<u>24,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>353,852</u>
Interest											
Community Building Renovation	7,471	7,324	7,170	7,028	6,842	31,430	25,940	19,108	10,569	1,385	124,267
Capital Leases											
2007 Cat Grader	969										969
2008 Track Loader	3,210	1,638									4,848
Roll-Off Truck	2,833	1,920	969								5,722
Emergency Radio Equipment	3,033	1,625									4,658
2 Sterling Dump Trucks	4184	2130									6314
Total Interest	<u>14,229</u>	<u>7,313</u>	<u>969</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,511</u>
Total Principal and Interest	<u>201,556</u>	<u>171,092</u>	<u>35,947</u>	<u>10,743</u>	<u>10,744</u>	<u>53,720</u>	<u>53,720</u>	<u>53,720</u>	<u>53,721</u>	<u>21,687</u>	<u>666,650</u>

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 560 hours sick pay. On November 30 of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours up to the maximum of 560. Upon termination of employment of any elected official or employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee or officer shall be entitled to payment for such unused vacation time. Upon termination of employment of any elected official or employee who has accrued unused sick leave in excess of 480 hours, such official or employee shall be entitled to compensation of unused sick leave in excess of 480 hours up to a maximum of 560 hours of accrued sick leave.

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Noxious Weed Fund	Special Noxious Weed Fund	\$ 24,000
Ambulance Fund	Special Ambulance Vehicle Fund	45,000
Special Auto Fund	General Fund	27,423
Rural Fire District Fund	Special Rural Fire Equipment Fund	14,000
Road and Bridge Fund	Special Machinery	66,625
General Fund	Special Equipment Reserve Fund	30,000
Appraiser's Cost	Special Equipment Reserve Fund	7,000
Reappraisal	Special Equipment Reserve Fund	27,000



County of Woodson, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 4**      **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

	<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a.	Torts, errors and omissions	Purchased Commercial Insurance	None
b.	Workers compensation and Health	Purchased Commercial Insurance	None
c.	Physical property loss and natural disasters	Purchased Commercial Insurance	None

**Note 5**      **Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 6**      **Federal Financial Assistance**

During 2012, the County expended federal assistance from the following programs:

FEMA	\$ 30,075
In Lieu of Tax (Federal Reservoir)	12,019
Other small Grants	<u>3,702</u>
Total	<u><u>45,796</u></u>

Woodson County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 1,290,711		1,290,711	1,183,342	107,369
Special Revenue:					
Ambulance	235,000		235,000	234,484	516
Appraiser's Cost	48,500		48,500	47,265	1,235
Conservation District	19,800		19,800	19,708	92
Direct Election	50,000		50,000	37,692	12,308
Economic Development	50,000		50,000	43,577	6,423
Employee Benefits	715,000		715,000	684,818	30,182
Extension Council	97,500		97,500	96,983	517
Fair	3,000		3,000	2,972	28
Fair Building	7,750		7,750	7,698	52
4-H Building Maintenance	35,000		35,000	31,986	3,014
Health	28,000		28,000	27,841	159
Historical Society	7,500		7,500	7,500	
Mental Health	35,000		35,000	34,919	81
Intellectual Disability	23,000		23,000	22,879	121
Noxious Weed	88,750		88,750	87,214	1,536
Planning Board	660		660	458	202
Reappraisal	132,300		132,300	130,736	1,564
Road and Bridge	1,372,956	25,924	1,398,880	1,365,348	33,532
Rural Fire District No. 1	109,000		109,000	108,814	186
Service Program for the Elderly	40,955		40,955	31,716	9,239
Special Alcohol Program	9,500		9,500	8,326	1,174
Special Bridge	295,425		295,425	27,948	267,477
Special Liability	83,000		83,000	33,923	49,077
Special Park and Recreation	8,000		8,000		8,000
Tourism and Convention Promotion	27,000		27,000	7,779	19,221
Special Noxious Weed	66,256		66,256	29,304	36,952
Emergency Telephone Service	45,500	146,952	192,452	182,504	9,948
Enterprise:					
Solid Waste	404,000		404,000	279,549	124,451
Totals	<u>5,329,063</u>	<u>172,876</u>	<u>5,501,939</u>	<u>4,777,283</u>	<u>724,656</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	681,715	721,439	730,282	( 8,843)
Motor Vehicle Tax		73,163	80,926	83,694	( 2,768)
Recreational Vehicle Tax		1,472	1,450	1,898	( 448)
Delinquent Tax		12,457	12,697	10,281	2,416
16/20 M Truck Tax		10,024	13,813	13,272	541
Countywide Sales Tax		215,429	202,594	230,000	( 27,406)
In Lieu of Tax		1,637	1,704	1,494	210
Mineral Production Tax		834	4,671	250	4,421
Interest on Tax		27,445	33,680	38,000	( 4,320)
Total Taxes		<u>1,024,176</u>	<u>1,072,974</u>	<u>1,109,171</u>	<u>( 36,197)</u>
Intergovernmental					
Federal Financial Assistance		53,366			
State Grant			7,200		7,200
Local Alcoholic Liquor Tax		2,371	2,475	2,800	( 325)
Federal Land Use			135		135
Total Intergovernmental		<u>55,737</u>	<u>9,810</u>	<u>2,800</u>	<u>7,010</u>
Licenses, Fees, and Permits					
Mortgage Registration		30,198	24,167	20,000	4,167
Officer Fees		18,519	20,175	15,000	5,175
Diversion Fees		5,600	6,750	5,000	1,750
Total Licenses, Fees, and Permits		<u>54,317</u>	<u>51,092</u>	<u>40,000</u>	<u>11,092</u>
Use of Money and Property					
Interest on Investments		20,260	11,877	15,000	( 3,123)
Transfers					
Operating Transfers In		27,682	27,423	28,500	( 1,077)
Miscellaneous					
Other		15,484	256		256
Total Cash Receipts / Revenue		<u>1,197,656</u>	<u>1,173,432</u>	<u>1,195,471</u>	<u>( 22,039)</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		32,333	32,343	34,000	1,657
Contractual Services		3,561	1,356	3,000	1,644
Commodities		26	25	500	475
Reimbursed Expense				( 859)	( 859)
Total County Commission		<u>35,920</u>	<u>33,724</u>	<u>36,641</u>	<u>2,917</u>
County Clerk					
Personal Services		59,410	57,917	65,000	7,083
Contractual Services		14,362	13,361		( 13,361)
Commodities		2,608	1,404	15,000	13,596
Capital Outlay				5,000	5,000
Reimbursed Expense	(	2)	( 104)	( 1,948)	( 1,844)
Total County Clerk		<u>76,378</u>	<u>72,578</u>	<u>83,052</u>	<u>10,474</u>
County Treasurer					
Personal Services		68,234	69,006	73,000	3,994
Contractual Services		14,328	13,272	17,000	3,728
Commodities		5,990	5,933	7,000	1,067
Reimbursed Expense	(	1,126)	( 1,048)	( 2,222)	( 1,174)
Total County Treasurer		<u>87,426</u>	<u>87,163</u>	<u>94,778</u>	<u>7,615</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	46,836	48,244	52,500	4,256
Contractual Services		6,976	9,843	7,600	( 2,243)
Commodities		1,547	623	71	( 552)
Capital Outlay				750	750
Total County Attorney		<u>55,359</u>	<u>58,710</u>	<u>60,921</u>	<u>2,211</u>
Register of Deeds					
Personal Services		41,964	42,592	46,700	4,108
Contractual Services		3,188	2,991	6,000	3,009
Commodities		2,974	2,169	1,800	( 369)
Reimbursed Expense	(	17)		( 1,249)	( 1,249)
Total Register of Deeds		<u>48,109</u>	<u>47,752</u>	<u>53,251</u>	<u>5,499</u>
Indigent Defense					
Contractual Services		<u>42,983</u>	<u>41,335</u>	<u>40,819</u>	<u>( 516)</u>
Unified Court					
Contractual Services		15,846	16,879	13,238	( 3,641)
Commodities		3,582	3,342	2,750	( 592)
Capital Outlay				1,500	1,500
Reimbursed Expense	(	6,241)	( 7,507)	( 401)	7,106
Total Unified Court		<u>13,187</u>	<u>12,714</u>	<u>17,087</u>	<u>4,373</u>
Courthouse General					
Personal Services		20,384	18,151	22,000	3,849
Contractual Services		113,874	103,982	120,000	16,018
Commodities		28,526	15,004	25,000	9,996
Capital Outlay		40,033	65,461	124,500	59,039
Reimbursed Expense	(	2,109)	( 9,431)	( 6,679)	2,752
Total Courthouse General		<u>200,708</u>	<u>193,167</u>	<u>284,821</u>	<u>91,654</u>
Planning Commission					
Total General Government		<u>560,070</u>	<u>547,143</u>	<u>671,370</u>	<u>124,227</u>
Public Safety					
County Attorney					
Contractual Services		<u>200</u>			
Sheriff					
Personal Services		375,781	375,148	388,454	13,306
Contractual Services		53,069	65,128	55,500	( 9,628)
Commodities		104,692	96,018	73,600	( 22,418)
Capital Outlay		32,038	28,325	33,000	4,675
Reimbursed Expense	(	35,182)	( 29,344)	( 42,904)	( 13,560)
Total Sheriff		<u>530,398</u>	<u>535,275</u>	<u>507,650</u>	<u>( 27,625)</u>
Juvenile Detention					
Contractual Services		<u>12,469</u>	<u>12,716</u>	<u>13,875</u>	<u>1,159</u>
Ambulance Service					
Emergency Preparedness					
Personal Services		26,504	26,329	27,000	671
Contractual Services		2,789	3,846	4,500	654
Commodities		6,747	4,778	3,500	( 1,278)
Capital Outlay				750	750
Reimbursed Expense	(	65)	( 188)	( 5,705)	( 5,517)
Total Emergency Preparedness		<u>35,975</u>	<u>34,765</u>	<u>30,045</u>	<u>( 4,720)</u>
Capital Outlay Projects					
Capital Outlay			14,109		( 14,109)
Total Public Safety		<u>579,042</u>	<u>596,865</u>	<u>551,570</u>	<u>( 45,295)</u>
Health					
Coroner					
Contractual Services		4,027	6,816	10,000	3,184
Commodities			625		( 625)
Reimbursed Expense	(	202)	( 136)	( 229)	( 93)
Total Coroner		<u>3,825</u>	<u>7,305</u>	<u>9,771</u>	<u>2,466</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Agriculture				
Extension Council				
Contractual Services	\$	3,551	1,971	( 1,971)
Other Agriculture				
Commodities			58	( 58)
Total Agriculture		3,551	2,029	( 2,029)
Social Services for Aged and Poor				
Reconstruction and Remodeling				
Capital Outlay				58,000
Transfers				58,000
Operating Transfers Out		35,000	30,000	( 30,000)
Total Expenditures and Transfers		1,181,488	1,183,342	1,290,711
Receipts Over (Under)				
Expenditures and Transfers		16,168	( 9,910)	
Unencumbered Cash, Beginning		173,030	189,198	
Prior Year Encumbr. Cancelled			1,020	
Unencumbered Cash, Ending		189,198	180,308	

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	81,989	70,101	70,958	( 857)
Motor Vehicle Tax		9,618	9,752	10,068	( 316)
Recreational Vehicle Tax		193	175	228	( 53)
Delinquent Tax		1,711	1,622	1,237	385
16/20 M Truck Tax		1,807	1,800	1,597	203
In Lieu of Tax		197	166	180	( 14)
Total Taxes		<u>95,515</u>	<u>83,616</u>	<u>84,268</u>	<u>( 652)</u>
Licenses, Fees, and Permits					
Service Fees		<u>111,001</u>	<u>133,896</u>	<u>115,000</u>	<u>18,896</u>
Total Cash Receipts / Revenue		<u>206,516</u>	<u>217,512</u>	<u>199,268</u>	<u>18,244</u>
Expenditures and Transfers					
Public Safety					
Personal Services		143,097	141,430	160,000	18,570
Contractual Services		11,514	13,197	20,000	6,803
Commodities		19,758	24,618	25,000	382
Capital Outlay		14,631	10,375	30,000	19,625
Reimbursed Expense	(	<u>251</u> )	<u>( 136)</u>	<u></u>	<u>136</u>
Total Public Safety		<u>188,749</u>	<u>189,484</u>	<u>235,000</u>	<u>45,516</u>
Transfers					
Operating Transfers Out		<u>15,000</u>	<u>45,000</u>	<u></u>	<u>( 45,000)</u>
Total Expenditures and Transfers		<u>203,749</u>	<u>234,484</u>	<u>235,000</u>	<u>516</u>
Receipts Over (Under)					
Expenditures and Transfers		2,767	( 16,972)		
Unencumbered Cash, Beginning		<u>33,492</u>	<u>36,259</u>		
Unencumbered Cash, Ending		<u>36,259</u>	<u>19,287</u>		

## Appraiser's Cost Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	37,490	38,707	39,172	( 465)
Motor Vehicle Tax		4,687	4,466	4,605	( 139)
Recreational Vehicle Tax		94	80	104	( 24)
Delinquent Tax		820	766	566	200
16/20 M Truck Tax		733	882	730	152
In Lieu of Tax		90	91	82	9
Total Cash Receipts / Revenue		<u>43,914</u>	<u>44,992</u>	<u>45,259</u>	<u>( 267)</u>
Expenditures and Transfers					
General Government					
Personal Services		35,104	35,984	36,000	16
Contractual Services		4,524	3,210	2,500	( 710)
Commodities		1,133	1,071	2,500	1,429
Capital Outlay				7,500	7,500
Total General Government		<u>40,761</u>	<u>40,265</u>	<u>48,500</u>	<u>8,235</u>
Transfers					
Operating Transfers Out		<u>7,000</u>	<u>7,000</u>		( 7,000)
Total Expenditures and Transfers		<u>47,761</u>	<u>47,265</u>	<u>48,500</u>	<u>1,235</u>
Receipts Over (Under)					
Expenditures and Transfers	(	3,847)	(	2,273)	
Unencumbered Cash, Beginning		<u>7,777</u>	<u>3,930</u>		
Unencumbered Cash, Ending		<u>3,930</u>	<u>1,657</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	16,895	16,548	16,742	( 194)
Motor Vehicle Tax		2,180	2,014	2,073	( 59)
Recreational Vehicle Tax		44	36	47	( 11)
Delinquent Tax		383	350	255	95
16/20 M Truck Tax		353	410	329	81
In Lieu of Tax		41	39	37	2
Total Cash Receipts / Revenue		<u>19,896</u>	<u>19,397</u>	<u>19,483</u>	<u>( 86)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>19,800</u>	<u>19,708</u>	<u>19,800</u>	<u>92</u>
Total Expenditures and Transfers		<u>19,800</u>	<u>19,708</u>	<u>19,800</u>	<u>92</u>
Receipts Over (Under)					
Expenditures and Transfers		96	( 311)		
Unencumbered Cash, Beginning		<u>216</u>	<u>312</u>		
Unencumbered Cash, Ending		<u>312</u>	<u>1</u>		



Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	15,182	17,964	18,182	( 218)
Motor Vehicle Tax		4,902	1,880	1,865	15
Recreational Vehicle Tax		99	35	42	( 7)
Delinquent Tax		801	523	229	294
16/20 M Truck Tax		636	927	296	631
In Lieu of Tax		37	42	33	9
Total Cash Receipts / Revenue		<u>21,657</u>	<u>21,371</u>	<u>20,647</u>	<u>724</u>
Expenditures and Transfers					
General Government					
Personal Services		18,573	21,781	25,000	3,219
Contractual Services		6,757	15,639	20,000	4,361
Commodities		408	2,565	5,000	2,435
Reimbursed Expense	(	<u>4,569</u> )	<u>( 2,293)</u>		<u>2,293</u>
Total Expenditures and Transfers		<u>21,169</u>	<u>37,692</u>	<u>50,000</u>	<u>12,308</u>
Receipts Over (Under)					
Expenditures and Transfers		488	( 16,321)		
Unencumbered Cash, Beginning		<u>34,586</u>	<u>35,074</u>		
Unencumbered Cash, Ending		<u>35,074</u>	<u>18,753</u>		

Woodson County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 8 of 47

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 30,241	29,354	29,711	( 357)	
Motor Vehicle Tax	2,701	3,577	3,713	( 136)	
Recreational Vehicle Tax	54	64	84	( 20)	
Delinquent Tax	595	575	456	119	
16/20 M Truck Tax	378	510	589	( 79)	
In Lieu of Tax	73	69	66	3	
Total Taxes	<u>34,042</u>	<u>34,149</u>	<u>34,619</u>	<u>( 470)</u>	
Miscellaneous					
Other		500		500	
Total Cash Receipts / Revenue	<u>34,042</u>	<u>34,649</u>	<u>34,619</u>	<u>30</u>	
Expenditures and Transfers					
Economic Development					
Contractual Services	<u>36,386</u>	<u>43,577</u>	<u>50,000</u>	<u>6,423</u>	
Total Expenditures and Transfers	<u>36,386</u>	<u>43,577</u>	<u>50,000</u>	<u>6,423</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 2,344)	( 8,928)			
Unencumbered Cash, Beginning	<u>21,359</u>	<u>19,015</u>			
Unencumbered Cash, Ending	<u>19,015</u>	<u>10,087</u>			

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	572,214	605,323	612,749	( 7,426)
Motor Vehicle Tax		45,733	67,550	70,243	( 2,693)
Recreational Vehicle Tax		917	1,205	1,593	( 388)
Delinquent Tax		9,045	10,028	8,629	1,399
16/20 M Truck Tax		8,320	8,569	11,139	( 2,570)
In Lieu of Tax		1,374	1,430	1,254	176
Total Cash Receipts / Revenue		<u>637,603</u>	<u>694,105</u>	<u>705,607</u>	<u>( 11,502)</u>
Expenditures and Transfers					
General Government					
Health Insurance		320,988	378,212	381,500	3,288
KPERS		110,137	122,006	110,000	( 12,006)
Life Insurance		2,386	2,337	2,500	163
Social Security		116,396	120,385	125,000	4,615
Unemployment		23,569	3,121	24,000	20,879
Workmen's Compensation		68,068	67,691	72,000	4,309
Reimbursed Expense	(	9,794)	( 8,934)		8,934
Total Expenditures and Transfers		<u>631,750</u>	<u>684,818</u>	<u>715,000</u>	<u>30,182</u>
Receipts Over (Under)					
Expenditures and Transfers		5,853	9,287		
Unencumbered Cash, Beginning		<u>4,995</u>	<u>10,848</u>		
Unencumbered Cash, Ending		<u>10,848</u>	<u>20,135</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	79,303	81,861	82,871	( 1,010)
Motor Vehicle Tax		10,281	9,456	9,738	( 282)
Recreational Vehicle Tax		207	170	221	( 51)
Delinquent Tax		1,834	1,659	1,196	463
16/20 M Truck Tax		1,628	1,934	1,544	390
In Lieu of Tax		191	193	174	19
Total Cash Receipts / Revenue		<u>93,444</u>	<u>95,273</u>	<u>95,744</u>	<u>( 471)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>93,000</u>	<u>96,983</u>	<u>97,500</u>	<u>517</u>
Total Expenditures and Transfers		<u>93,000</u>	<u>96,983</u>	<u>97,500</u>	<u>517</u>
Receipts Over (Under)					
Expenditures and Transfers		444	( 1,710)		
Unencumbered Cash, Beginning		<u>1,267</u>	<u>1,711</u>		
Unencumbered Cash, Ending		<u>1,711</u>	<u>1</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	2,574	2,464	2,505	( 41)
Motor Vehicle Tax		328	307	316	( 9)
Recreational Vehicle Tax		7	6	7	( 1)
Delinquent Tax		60	54	39	15
16/20 M Truck Tax		52	62	50	12
In Lieu of Tax		6	6	6	
Total Cash Receipts / Revenue		<u>3,027</u>	<u>2,899</u>	<u>2,923</u>	<u>( 24)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>3,000</u>	<u>2,972</u>	<u>3,000</u>	<u>28</u>
Total Expenditures and Transfers		<u>3,000</u>	<u>2,972</u>	<u>3,000</u>	<u>28</u>
Receipts Over (Under)					
Expenditures and Transfers		27	( 73)		
Unencumbered Cash, Beginning		<u>47</u>	<u>74</u>		
Unencumbered Cash, Ending		<u>74</u>	<u>1</u>		

## Fair Building Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,902	6,744	6,834	( 90)
Motor Vehicle Tax		632	584	601	( 17)
Recreational Vehicle Tax		13	11	14	( 3)
Delinquent Tax		115	103	74	29
16/20 M Truck Tax		99	119	95	24
In Lieu of Tax		12	16	11	5
Total Cash Receipts / Revenue		<u>5,773</u>	<u>7,577</u>	<u>7,629</u>	<u>( 52)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>5,750</u>	<u>7,698</u>	<u>7,750</u>	<u>52</u>
Total Expenditures and Transfers		<u>5,750</u>	<u>7,698</u>	<u>7,750</u>	<u>52</u>
Receipts Over (Under)					
Expenditures and Transfers		23	( 121)		
Unencumbered Cash, Beginning		<u>98</u>	<u>121</u>		
Unencumbered Cash, Ending		<u>121</u>	<u></u>		

Woodson County, Kansas  
4-H Building Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 11,459	20,118	20,371	( 253)	
Motor Vehicle Tax	3,898	1,424	1,410	14	
Recreational Vehicle Tax	79	26	32	( 6)	
Delinquent Tax	567	391	173	218	
16/20 M Truck Tax	502	737	224	513	
In Lieu of Tax	28	48	25	23	
Total Taxes	<u>16,533</u>	<u>22,744</u>	<u>22,235</u>	<u>509</u>	
Use of Money and Property					
Rent	<u>3,070</u>	<u>3,260</u>	<u>3,000</u>	<u>260</u>	
Miscellaneous					
Other	<u>341</u>				
Total Cash Receipts / Revenue	<u>19,944</u>	<u>26,004</u>	<u>25,235</u>	<u>769</u>	
Expenditures and Transfers					
Agriculture					
Contractual Services	27,104	29,785	32,000	2,215	
Commodities	878	2,201	3,500	1,299	
Capital Outlay			500	500	
Reimbursed Expense			( 1,000)	( 1,000)	
Total Expenditures and Transfers	<u>27,982</u>	<u>31,986</u>	<u>35,000</u>	<u>3,014</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 8,038)	( 5,982)			
Unencumbered Cash, Beginning	<u>21,994</u>	<u>13,956</u>			
Unencumbered Cash, Ending	<u>13,956</u>	<u>7,974</u>			

Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	23,769	22,895	23,178	( 283)
Motor Vehicle Tax		3,177	2,836	2,917	( 81)
Recreational Vehicle Tax		64	51	66	( 15)
Delinquent Tax		540	502	359	143
16/20 M Truck Tax		485	598	463	135
In Lieu of Tax		57	54	52	2
Total Cash Receipts / Revenue		<u>28,092</u>	<u>26,936</u>	<u>27,035</u>	<u>( 99)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>28,000</u>	<u>27,841</u>	<u>28,000</u>	<u>159</u>
Total Expenditures and Transfers		<u>28,000</u>	<u>27,841</u>	<u>28,000</u>	<u>159</u>
Receipts Over (Under)					
Expenditures and Transfers		92	( 905)		
Unencumbered Cash, Beginning		<u>813</u>	<u>905</u>		
Unencumbered Cash, Ending		<u>905</u>	<u></u>		



## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	6,488	6,121	6,204	( 83)
Motor Vehicle Tax		779	772	795	( 23)
Recreational Vehicle Tax		16	14	18	( 4)
Delinquent Tax		173	149	98	51
16/20 M Truck Tax		208	144	126	18
In Lieu of Tax		16	14	14	
Total Cash Receipts / Revenue		<u>7,680</u>	<u>7,214</u>	<u>7,255</u>	<u>( 41)</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Total Expenditures and Transfers		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		180	( 286)		
Unencumbered Cash, Beginning		<u>196</u>	<u>376</u>		
Unencumbered Cash, Ending		<u>376</u>	<u>90</u>		

## Mental Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	29,984	28,931	29,284	( 353)
Motor Vehicle Tax		3,774	3,573	3,681	( 108)
Recreational Vehicle Tax		76	64	83	( 19)
Delinquent Tax		720	635	452	183
16/20 M Truck Tax		647	708	584	124
In Lieu of Tax		72	68	66	2
Total Cash Receipts / Revenue		<u>35,273</u>	<u>33,979</u>	<u>34,150</u>	<u>( 171)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>35,000</u>	<u>34,919</u>	<u>35,000</u>	<u>81</u>
Total Expenditures and Transfers		<u>35,000</u>	<u>34,919</u>	<u>35,000</u>	<u>81</u>
Receipts Over (Under)					
Expenditures and Transfers		273	( 940)		
Unencumbered Cash, Beginning		<u>667</u>	<u>940</u>		
Unencumbered Cash, Ending		<u>940</u>	<u></u>		

Woodson County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 18,785	19,267	19,507	( 240)	
Motor Vehicle Tax	2,419	2,240	2,306	( 66)	
Recreational Vehicle Tax	49	40	52	( 12)	
Delinquent Tax	436	393	283	110	
16/20 M Truck Tax	384	455	366	89	
In Lieu of Tax	45	46	41	5	
Total Cash Receipts / Revenue	<u>22,118</u>	<u>22,441</u>	<u>22,555</u>	<u>( 114)</u>	
Expenditures and Transfers					
Health					
Contractual Services	<u>22,000</u>	<u>22,879</u>	<u>23,000</u>	<u>121</u>	
Total Expenditures and Transfers	<u>22,000</u>	<u>22,879</u>	<u>23,000</u>	<u>121</u>	
Receipts Over (Under)					
Expenditures and Transfers	118	( 438)			
Unencumbered Cash, Beginning	<u>320</u>	<u>438</u>			
Unencumbered Cash, Ending	<u>438</u>	<u></u>			

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	83,417	69,195	70,047	( 852)
Motor Vehicle Tax		8,969	9,902	10,242	( 340)
Recreational Vehicle Tax		180	177	232	( 55)
Delinquent Tax		1,596	1,610	1,258	352
16/20 M Truck Tax		1,748	1,677	1,624	53
In Lieu of Tax		200	163	183	( 20)
Total Cash Receipts / Revenue		<u>96,110</u>	<u>82,724</u>	<u>83,586</u>	<u>( 862)</u>
Expenditures and Transfers					
Agriculture					
Personal Services		27,329	27,339	30,500	3,161
Contractual Services		8,353	8,085	9,750	1,665
Commodities		89,249	123,598	125,000	1,402
Capital Outlay				8,500	8,500
Reimbursed Expense	(	<u>59,031</u>	<u>95,808</u>	<u>85,000</u>	<u>10,808</u>
Total Agriculture		<u>65,900</u>	<u>63,214</u>	<u>88,750</u>	<u>25,536</u>
Transfers					
Operating Transfers Out		<u>25,000</u>	<u>24,000</u>		( 24,000)
Total Expenditures and Transfers		<u>90,900</u>	<u>87,214</u>	<u>88,750</u>	<u>1,536</u>
Receipts Over (Under)					
Expenditures and Transfers		5,210	( 4,490)		
Unencumbered Cash, Beginning		<u>5,018</u>	<u>10,228</u>		
Unencumbered Cash, Ending		<u>10,228</u>	<u>5,738</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Miscellaneous				
Other	\$	25	62	100
Total Cash Receipts / Revenue		25	62	100
Expenditures and Transfers				
General Government				
Contractual Services			458	660
Total Expenditures and Transfers			458	660
Receipts Over (Under)				
Expenditures and Transfers		25	( 396)	
Unencumbered Cash, Beginning		464	489	
Unencumbered Cash, Ending		489	93	

## Reappraisal Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	96,890	110,819	112,175	( 1,356)
Motor Vehicle Tax		11,953	11,538	11,898	( 360)
Recreational Vehicle Tax		240	207	270	( 63)
Delinquent Tax		2,031	1,953	1,461	492
16/20 M Truck Tax		1,861	2,250	1,887	363
In Lieu of Tax		233	262	212	50
Total Taxes		<u>113,208</u>	<u>127,029</u>	<u>127,903</u>	<u>( 874)</u>
Miscellaneous					
Other		23			
Total Cash Receipts / Revenue		<u>113,231</u>	<u>127,029</u>	<u>127,903</u>	<u>( 874)</u>
Expenditures and Transfers					
General Government					
Personal Services		79,318	80,776	85,000	4,224
Contractual Services		11,819	21,477	20,000	( 1,477)
Commodities		2,198	3,228	2,500	( 728)
Capital Outlay		304		24,800	24,800
Reimbursed Expense	(	<u>2,817</u>	<u>( 1,745)</u>		<u>1,745</u>
Total General Government		<u>90,822</u>	<u>103,736</u>	<u>132,300</u>	<u>28,564</u>
Transfers					
Operating Transfers Out		<u>25,000</u>	<u>27,000</u>		<u>( 27,000)</u>
Total Expenditures and Transfers		<u>115,822</u>	<u>130,736</u>	<u>132,300</u>	<u>1,564</u>
Receipts Over (Under)					
Expenditures and Transfers	(	2,591)	( 3,707)		
Unencumbered Cash, Beginning		<u>10,284</u>	<u>7,693</u>		
Unencumbered Cash, Ending		<u>7,693</u>	<u>3,986</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year		Variance Favorable (Unfavor)
			Prior Year Actual	Current Year Actual	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	944,633	979,773	991,780	( 12,007)
Motor Vehicle Tax		110,794	112,353	115,992	( 3,639)
Recreational Vehicle Tax		2,221	2,016	2,630	( 614)
Delinquent Tax		20,775	19,309	14,249	5,060
16/20 M Truck Tax		20,248	20,756	18,393	2,363
In Lieu of Tax		2,269	2,360	2,071	289
Total Taxes		<u>1,100,940</u>	<u>1,136,567</u>	<u>1,145,115</u>	<u>( 8,548)</u>
Intergovernmental					
Special City & County Highway		244,568	236,670	224,617	12,053
Federal Financial Assistance		299,785	22,874		22,874
State Grant		39,971	3,050		3,050
Total Intergovernmental		<u>584,324</u>	<u>262,594</u>	<u>224,617</u>	<u>37,977</u>
Miscellaneous					
Sale of Surplus Property		4,203	5,150		5,150
Other		<u>3,523</u>	<u>59</u>		<u>59</u>
Total Miscellaneous		<u>7,726</u>	<u>5,209</u>		<u>5,209</u>
Total Cash Receipts / Revenue		<u>1,692,990</u>	<u>1,404,370</u>	<u>1,369,732</u>	<u>34,638</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		392,640	395,653	397,771	2,118
Contractual Services		23,692	32,867	35,200	2,333
Commodities		852,539	798,811	924,945	126,134
Capital Outlay		197,718	145,427	85,727	( 59,700)
Reimbursed Expense	(	<u>126,368</u> )	<u>( 125,367)</u>	<u>( 152,480)</u>	<u>( 27,113)</u>
Total Maintenance		<u>1,340,221</u>	<u>1,247,391</u>	<u>1,291,163</u>	<u>43,772</u>
Administration					
Personal Services		47,926	43,995	51,143	7,148
Contractual Services		4,908	6,528	7,900	1,372
Commodities		1,018	809	7,500	6,691
Capital Outlay				15,250	15,250
Reimbursed Expense	(	<u>62</u> )			
Total Administration		<u>53,790</u>	<u>51,332</u>	<u>81,793</u>	<u>30,461</u>
Total Public Works		<u>1,394,011</u>	<u>1,298,723</u>	<u>1,372,956</u>	<u>74,233</u>
Transfers					
Operating Transfers Out			66,625		( 66,625)
Budget Credit				25,924	25,924
Total Expenditures and Transfers		<u>1,394,011</u>	<u>1,365,348</u>	<u>1,398,880</u>	<u>33,532</u>
Receipts Over (Under)					
Expenditures and Transfers		298,979	39,022		
Unencumbered Cash, Beginning		1,019	299,998		
Prior Year Encumbr. Cancelled			76		
Beginning Balance Adjustment			<u>( 286,125)</u>		
Unencumbered Cash, Ending		<u>299,998</u>	<u>52,971</u>		

Woodson County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	93,019	85,874	85,921	( 47)
Motor Vehicle Tax		9,847	8,909	8,626	283
Recreational Vehicle Tax		198	157	210	( 53)
Delinquent Tax		1,295	1,087	1,436	( 349)
16/20 M Truck Tax		2,390	2,780	2,607	173
Total Taxes		<u>106,749</u>	<u>98,807</u>	<u>98,800</u>	<u>7</u>
Miscellaneous					
Other		538	677		677
Miscellaneous			250		250
Total Miscellaneous		<u>538</u>	<u>927</u>		<u>927</u>
Total Cash Receipts / Revenue		<u>107,287</u>	<u>99,734</u>	<u>98,800</u>	<u>934</u>
Expenditures and Transfers					
Public Safety					
Personal Services		24,414	25,305	21,000	( 4,305)
Contractual Services		26,681	20,904	40,000	19,096
Commodities		36,409	25,495	25,000	( 495)
Capital Outlay		15,000	23,436	23,000	( 436)
Reimbursed Expense	(	<u>1,071</u> )	<u>( 326)</u>		<u>326</u>
Total Public Safety		<u>101,433</u>	<u>94,814</u>	<u>109,000</u>	<u>14,186</u>
Transfers					
Operating Transfers Out		<u>5,000</u>	<u>14,000</u>		<u>( 14,000)</u>
Total Expenditures and Transfers		<u>106,433</u>	<u>108,814</u>	<u>109,000</u>	<u>186</u>
Receipts Over (Under)					
Expenditures and Transfers		854	( 9,080)		
Unencumbered Cash, Beginning		<u>10,360</u>	<u>11,214</u>		
Unencumbered Cash, Ending		<u>11,214</u>	<u>2,134</u>		



Service Program for the Elderly Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	20,511	28,391	28,752	( 361)
Motor Vehicle Tax		2,664	2,446	2,518	( 72)
Recreational Vehicle Tax		53	44	57	( 13)
Delinquent Tax		493	435	309	126
16/20 M Truck Tax		451	500	399	101
In Lieu of Tax		49	67	45	22
Total Taxes		<u>24,221</u>	<u>31,883</u>	<u>32,080</u>	<u>( 197)</u>
Miscellaneous					
Other		153			
Total Cash Receipts / Revenue		<u>24,374</u>	<u>31,883</u>	<u>32,080</u>	<u>( 197)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>19,975</u>	<u>31,716</u>	<u>40,955</u>	<u>9,239</u>
Total Expenditures and Transfers		<u>19,975</u>	<u>31,716</u>	<u>40,955</u>	<u>9,239</u>
Receipts Over (Under)					
Expenditures and Transfers		4,399	167		
Unencumbered Cash, Beginning		<u>9,995</u>	<u>14,394</u>		
Unencumbered Cash, Ending		<u>14,394</u>	<u>14,561</u>		

Woodson County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,221	4,734	3,000	1,734
Total Cash Receipts / Revenue	<u>4,221</u>	<u>4,734</u>	<u>3,000</u>	<u>1,734</u>
Expenditures and Transfers				
Health				
Contractual Services		8,326	9,500	1,174
Total Expenditures and Transfers		<u>8,326</u>	<u>9,500</u>	<u>1,174</u>
Receipts Over (Under)				
Expenditures and Transfers	4,221	( 3,592)		
Unencumbered Cash, Beginning	<u>4,105</u>	<u>8,326</u>		
Unencumbered Cash, Ending	<u>8,326</u>	<u>4,734</u>		

## Special Bridge Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	40,832	42,587	43,112	( 525)
Motor Vehicle Tax		4,792	4,857	5,015	( 158)
Recreational Vehicle Tax		96	87	114	( 27)
Delinquent Tax		1,025	876	616	260
16/20 M Truck Tax		811	900	795	105
In Lieu of Tax		98	101	90	11
Total Cash Receipts / Revenue		<u>47,654</u>	<u>49,408</u>	<u>49,742</u>	<u>( 334)</u>
Expenditures and Transfers					
Public Works					
Contractual Services		161,210	26,140	295,425	269,285
Commodities		<u>1,209</u>	<u>1,808</u>		( 1,808)
Total Expenditures and Transfers		<u>162,419</u>	<u>27,948</u>	<u>295,425</u>	<u>267,477</u>
Receipts Over (Under)					
Expenditures and Transfers	(	114,765)	21,460		
Unencumbered Cash, Beginning		<u>198,231</u>	<u>83,466</u>		
Unencumbered Cash, Ending		<u>83,466</u>	<u>104,926</u>		

## Special Liability Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	29,301	14,168	14,349	( 181)
Motor Vehicle Tax		4,052	3,500	3,598	( 98)
Recreational Vehicle Tax		82	63	82	( 19)
Delinquent Tax		724	637	442	195
16/20 M Truck Tax		579	764	571	193
In Lieu of Tax		70	33	64	( 31)
Total Taxes		<u>34,808</u>	<u>19,165</u>	<u>19,106</u>	<u>59</u>
Miscellaneous					
Other		5,784			
Total Cash Receipts / Revenue		<u>40,592</u>	<u>19,165</u>	<u>19,106</u>	<u>59</u>
Expenditures and Transfers					
General Government					
Contractual Services		<u>32,447</u>	<u>33,923</u>	<u>83,000</u>	<u>49,077</u>
Total Expenditures and Transfers		<u>32,447</u>	<u>33,923</u>	<u>83,000</u>	<u>49,077</u>
Receipts Over (Under)					
Expenditures and Transfers		8,145	( 14,758)		
Unencumbered Cash, Beginning		<u>61,999</u>	<u>70,144</u>		
Unencumbered Cash, Ending		<u>70,144</u>	<u>55,386</u>		

Woodson County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,371	2,475	2,500	( 25)
Total Cash Receipts / Revenue	<u>2,371</u>	<u>2,475</u>	<u>2,500</u>	<u>( 25)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			8,000	8,000
Total Expenditures and Transfers			<u>8,000</u>	<u>8,000</u>
Receipts Over (Under)				
Expenditures and Transfers	2,371	2,475		
Unencumbered Cash, Beginning	<u>4,004</u>	<u>6,375</u>		
Unencumbered Cash, Ending	<u>6,375</u>	<u>8,850</u>		

Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Transient Guest Tax	\$	9,432	7,851	12,000	( 4,149)
Total Cash Receipts / Revenue		<u>9,432</u>	<u>7,851</u>	<u>12,000</u>	<u>( 4,149)</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		6,036	7,779	27,000	19,221
Commodities		<u>213</u>			
Total Expenditures and Transfers		<u>6,249</u>	<u>7,779</u>	<u>27,000</u>	<u>19,221</u>
Receipts Over (Under)					
Expenditures and Transfers		3,183	72		
Unencumbered Cash, Beginning		<u>8,686</u>	<u>11,869</u>		
Unencumbered Cash, Ending		<u>11,869</u>	<u>11,941</u>		

Woodson County, Kansas  
Special Ambulance Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 15,000	45,000
Total Cash Receipts / Revenue	<u>15,000</u>	<u>45,000</u>
Expenditures and Transfers		
Equipment		
Public Safety		131,845
Total Expenditures and Transfers		<u>131,845</u>
Receipts Over (Under)		
Expenditures and Transfers	15,000	( 86,845 )
Unencumbered Cash, Beginning	<u>138,267</u>	<u>153,267</u>
Unencumbered Cash, Ending	<u><u>153,267</u></u>	<u><u>66,422</u></u>

Woodson County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 67,000	64,000
Miscellaneous		
Lease Purchase Proceeds		80,000
Total Cash Receipts / Revenue	<u>67,000</u>	<u>144,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay	29,359	71,590
Total Expenditures and Transfers	<u>29,359</u>	<u>71,590</u>
Receipts Over (Under)		
Expenditures and Transfers	37,641	72,410
Unencumbered Cash, Beginning	<u>90,595</u>	<u>128,236</u>
Unencumbered Cash, Ending	<u><u>128,236</u></u>	<u><u>200,646</u></u>



Woodson County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 25,000	24,000		24,000
Total Cash Receipts / Revenue	<u>25,000</u>	<u>24,000</u>	<u></u>	<u>24,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay		29,304	66,256	36,952
Total Expenditures and Transfers		<u>29,304</u>	<u>66,256</u>	<u>36,952</u>
Receipts Over (Under)				
Expenditures and Transfers	25,000	( 5,304)		
Unencumbered Cash, Beginning	<u>68,256</u>	<u>93,256</u>		
Unencumbered Cash, Ending	<u>93,256</u>	<u>87,952</u>		

Woodson County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	66,625
Total Cash Receipts / Revenue		66,625
Expenditures and Transfers		
Public Works		
Capital Outlay		287,856
Total Expenditures and Transfers		287,856
Receipts Over (Under)		
Expenditures and Transfers		( 221,231 )
Unencumbered Cash, Beginning	60,700	60,700
Beginning Balance Adjustment		286,125
Unencumbered Cash, Ending	60,700	125,594

Woodson County, Kansas  
Special Rural Fire Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 5,000	14,000
Miscellaneous		
Other	4,612	6,862
Total Cash Receipts / Revenue	<u>9,612</u>	<u>20,862</u>
Expenditures and Transfers		
Equipment		
Public Safety	32,199	6,550
Total Expenditures and Transfers	<u>32,199</u>	<u>6,550</u>
Receipts Over (Under)		
Expenditures and Transfers	( 22,587)	14,312
Unencumbered Cash, Beginning	67,006	44,419
Unencumbered Cash, Ending	<u>44,419</u>	<u>58,731</u>

Woodson County, Kansas  
Rural Fire District Donations Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 5,853	3,985
Total Cash Receipts / Revenue	<u>5,853</u>	<u>3,985</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>2,707</u>	<u>2,292</u>
Total Expenditures and Transfers	<u>2,707</u>	<u>2,292</u>
Receipts Over (Under)		
Expenditures and Transfers	3,146	1,693
Unencumbered Cash, Beginning	<u>4,296</u>	<u>7,442</u>
Unencumbered Cash, Ending	<u><u>7,442</u></u>	<u><u>9,135</u></u>

Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$		146,952	
Licenses, Fees, and Permits				
Emergency Telephone Tax		13,651	41,777	16,500
Total Cash Receipts / Revenue		13,651	188,729	16,500
Expenditures and Transfers				
General Government				
Contractual Services			146,951	( 146,951)
Public Safety				
Contractual Services		11,061	35,346	16,000
Commodities		3,803	207	( 207)
Capital Outlay				29,500
Total Public Safety		14,864	35,553	45,500
Budget Credit				146,952
Total Expenditures and Transfers		14,864	182,504	192,452
Receipts Over (Under)				
Expenditures and Transfers	(	1,213)	6,225	
Unencumbered Cash, Beginning		22,259	21,046	
Unencumbered Cash, Ending		21,046	27,271	

## Solid Waste Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Special Assessments	\$ 252,493	305,243	275,000	30,243
Licenses, Fees, and Permits				
Service Fees	17,195	14,580	20,000	( 5,420)
Miscellaneous				
Sale of Recycling Materials	22,952	17,801	10,000	7,801
Total Cash Receipts / Revenue	<u>292,640</u>	<u>337,624</u>	<u>305,000</u>	<u>32,624</u>
Expenditures and Transfers				
Sanitation				
Personal Services	132,156	133,426	144,000	10,574
Contractual Services	80,352	78,895	150,000	71,105
Commodities	33,373	35,297	55,000	19,703
Capital Outlay	43,000	32,007	55,000	22,993
Reimbursed Expense		( 76)		76
Total Expenditures and Transfers	<u>288,881</u>	<u>279,549</u>	<u>404,000</u>	<u>124,451</u>
Receipts Over (Under)				
Expenditures and Transfers	3,759	58,075		
Unencumbered Cash, Beginning	<u>55,444</u>	<u>59,203</u>		
Unencumbered Cash, Ending	<u>59,203</u>	<u>117,278</u>		

Woodson County, Kansas  
Special Auto Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 34,074	33,444
Miscellaneous		
Other		2,011
Total Cash Receipts / Revenue	<u>34,074</u>	<u>35,455</u>
Expenditures and Transfers		
General Government		
Personal Services	5,655	5,667
Contractual Services	536	228
Commodities	460	
Total General Government	<u>6,651</u>	<u>5,895</u>
Transfers		
Operating Transfers Out	<u>27,682</u>	<u>27,423</u>
Total Expenditures and Transfers	<u>34,333</u>	<u>33,318</u>
Receipts Over (Under)		
Expenditures and Transfers	( 259)	2,137
Unencumbered Cash, Beginning	<u>27,682</u>	<u>27,423</u>
Unencumbered Cash, Ending	<u><u>27,423</u></u>	<u><u>29,560</u></u>

Woodson County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 390	738
Total Cash Receipts / Revenue	<u>390</u>	<u>738</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	390	738
Unencumbered Cash, Beginning	<u>2,343</u>	<u>2,733</u>
Unencumbered Cash, Ending	<u><u>2,733</u></u>	<u><u>3,471</u></u>



Woodson County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 5,685	5,281
Total Cash Receipts / Revenue	<u>5,685</u>	<u>5,281</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	225	11,600
Total Expenditures and Transfers	<u>225</u>	<u>11,600</u>
Receipts Over (Under)		
Expenditures and Transfers	5,460	( 6,319)
Unencumbered Cash, Beginning	3,611	9,071
Unencumbered Cash, Ending	<u>9,071</u>	<u>2,752</u>

Woodson County, Kansas  
 Conceal and Carry Permit Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 585	618
Total Cash Receipts / Revenue	<u>585</u>	<u>618</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	585	618
Unencumbered Cash, Beginning	<u>1,153</u>	<u>1,738</u>
Unencumbered Cash, Ending	<u><u>1,738</u></u>	<u><u>2,356</u></u>

Woodson County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,287	5,134
Total Cash Receipts / Revenue	<u>4,287</u>	<u>5,134</u>
Expenditures and Transfers		
General Government		
Contractual Services	220	2,208
Commodities	<u>5,552</u>	<u>262</u>
Total Expenditures and Transfers	<u>5,772</u>	<u>2,470</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,485)	2,664
Unencumbered Cash, Beginning	<u>5,355</u>	<u>3,870</u>
Unencumbered Cash, Ending	<u><u>3,870</u></u>	<u><u>6,534</u></u>

Woodson County, Kansas  
 Sheriff's Special Donations Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 504	4,337
Total Cash Receipts / Revenue	<u>504</u>	<u>4,337</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>1,626</u>	<u>416</u>
Total Expenditures and Transfers	<u>1,626</u>	<u>416</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,122)	3,921
Unencumbered Cash, Beginning	<u>1,902</u>	<u>780</u>
Unencumbered Cash, Ending	<u><u>780</u></u>	<u><u>4,701</u></u>

Woodson County, Kansas  
 Juvenile Intake Grant Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,567	1,567
Unencumbered Cash, Ending	1,567	1,567

Woodson County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 8,231	
Total Cash Receipts / Revenue	<u>8,231</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	7,109	
Capital Outlay	<u>1,450</u>	
Total Expenditures and Transfers	<u>8,559</u>	
Receipts Over (Under)		
Expenditures and Transfers	( 328)	
Unencumbered Cash, Beginning	<u>3,360</u>	<u>3,032</u>
Unencumbered Cash, Ending	<u><u>3,032</u></u>	<u><u>3,032</u></u>

Woodson County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	3,954	3,954
Unencumbered Cash, Ending	3,954	3,954

Woodson County, Kansas  
LEPP Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 3,507	
Total Cash Receipts / Revenue	<u>3,507</u>	
Expenditures and Transfers		
Health		
Personal Services	5,400	5,342
Total Expenditures and Transfers	<u>5,400</u>	<u>5,342</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,893)	( 5,342)
Unencumbered Cash, Beginning	7,235	5,342
Unencumbered Cash, Ending	<u>5,342</u>	<u>5,342</u>



Woodson County, Kansas  
Other Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	3,163
Miscellaneous		
Local Match	3,894	
Total Cash Receipts / Revenue	3,894	3,163
Expenditures and Transfers		
Public Safety		
Capital Outlay	7,788	
Total Expenditures and Transfers	7,788	
Receipts Over (Under)		
Expenditures and Transfers	( 3,894)	3,163
Unencumbered Cash, Beginning	2,650	( 1,244)
Unencumbered Cash, Ending	( 1,244)	1,919

Woodson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Neosho Falls City - General	\$	12,084	12,084	
Toronto City - Bond and Interest		23,391	23,391	
Toronto City - General		32,299	32,299	
Toronto City - Library		2,675	2,675	
Toronto City - Special Liability		2,675	2,675	
Yates Center City - General		291,664	291,664	
Yates Center City - Library		47,600	47,600	
Yates Center City - Recreation		14,940	14,940	
Yates Center City - Special Law Enforcement		12,815	12,815	
Yates Center City - Multi-Year Capital Improv		12,815	12,815	
Piqua City Lighting - General		1,347	1,347	
Subtotal Cities		<u>454,305</u>	<u>454,305</u>	
Townships:				
Center Township - General	865			865
Liberty Township - General	355	2,069	2,184	240
North Township - General		613	613	
Perry Twp - General	20	592	606	6
Toronto Twp - General		26	26	
Toronto Township - Fire		9,740	9,740	
Toronto Township - Building		9,741	9,741	
Subtotal Townships	<u>1,240</u>	<u>22,781</u>	<u>22,910</u>	<u>1,111</u>
Schools:				
USD #245 - General		29,257	29,007	250
USD #245 - Capital Outlay		243	217	26
USD #245 - Supplement General		47,248	46,893	355
USD #258 - General		8,842	8,810	32
USD #258 - Bond and Interest		9,400	8,940	460
USD #258 - Capital Outlay		91	91	
USD #258 - Recreation Commission		1,353	1,292	61
USD #258 - Supplemental General		14,149	13,538	611
USD #366 - General		435,915	434,885	1,030
USD #366 - Capital Outlay		12	12	
USD #366 - Supplemental General		672,685	659,329	13,356
USD #386 - General		8,680	8,611	69
USD #386 - Supplemental General		9,591	9,591	
USD #387 - General		922	921	1
USD #387 - Supplemental General		1,250	1,250	
USD #389 - General		27,084	27,080	4
USD #389 - Bond and Interest		34,355	33,433	922
USD #389 - Capital Outlay		4,420	4,361	59
USD #389 - Recreation Commission		7,199	7,013	186
USD #389 - Supplemental General		56,371	54,905	1,466
USD #484 - General		720	720	
USD #484 - Capital Outlay		232	232	
USD #484 - Supplemental General		1,246	1,246	
USD #484 - Recreation		87	87	
Subtotal Schools		<u>1,371,352</u>	<u>1,352,464</u>	<u>18,888</u>

Woodson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cemeteries:				
Askren Cemetery - General		2,676	2,676	
Belmont Cemetery - General	621	1,289	1,237	673
Big Sandy Cemetery - General		1,447	1,447	
Buffalo Cemetery - General		951	951	
Carlisle Cemetery - General		2,037	2,037	
Central Owl Creek Cemetery - General	482	1,914	1,970	426
Kalida Cemetery - General		1,150	1,150	
Liberty Cemetery - General	578	2,028	2,606	
Neosho Falls - Cemetery		2,281	2,281	
Little Sandy Cemetery - General		460	460	
Pleasant Valley Cemetery - General	642	1,415	940	1,117
Toronto Cemetery - General		4,683	4,683	
Yates Center Cemetery - General		28,427	28,427	
Subtotal Cemeteries	<u>2,323</u>	<u>50,758</u>	<u>50,865</u>	<u>2,216</u>
Watershed Districts:				
Cherry Plum WS Dist #17 - General		20,735	20,735	
Upper Verdigris WS Dist #24 - General		898	898	
Big Creek WS Dist #48 - General		1,363	1,363	
Cedar Creek WS Dist #97 - General		11,290	11,290	
Subtotal Watershed Districts		<u>34,286</u>	<u>34,286</u>	
Woodson Co. Improvement District #2:				
Woodson Co. Improvement District #2		1,150	1,150	
Subtotal Woodson Co. Improvement District #2		<u>1,150</u>	<u>1,150</u>	
Regional Library:				
SEK Library General		32,413	32,413	
SEK Library Employee Benefits		2,406	2,406	
Subtotal Regional Library		<u>34,819</u>	<u>34,819</u>	
Total Subdivisions	<u>3,563</u>	<u>1,969,451</u>	<u>1,950,799</u>	<u>22,215</u>
State Funds:				
State Educational Building	754	32,934	33,037	651
State Institutional Building	377	16,466	16,518	325
Total State Funds	<u>1,131</u>	<u>49,400</u>	<u>49,555</u>	<u>976</u>
Other Agency Funds:				
Payroll Clearing		2,066,788	2,066,788	
Motor Vehicle Licenses	107	281,322	281,052	377
Driver License Fees	202	12,274	12,426	50
Game Licenses	187	13,869	13,126	930
Cereal Malt Beverage Licenses	200	200	250	150
Heritage Trust	370	994	1,181	183
Stray Animal	546		546	
Sales Tax	3,572	112,536	103,339	12,769

Woodson County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil & Gas Depletion Fund		24,736		24,736
Treasurer's Holding Account	3,166	2,803	3,457	2,512
Total Other Agency Funds	<u>8,350</u>	<u>2,515,522</u>	<u>2,482,165</u>	<u>41,707</u>
Distributable Funds:				
Current Tax	3,294,276	5,349,384	5,162,706	3,480,954
Delinquent Tax	63,809	126,076	122,447	67,438
Motor Vehicle Tax	11,409	537,270	533,929	14,750
Recreational Vehicle Tax	387	9,875	9,679	583
Mineral Production Tax		9,344	9,344	
Flood Control		450	450	
Local Alcoholic Liquor		9,684	9,684	
In Lieu of Tax		12,019	12,019	
Total Distributable Funds	<u>3,369,881</u>	<u>6,054,102</u>	<u>5,860,258</u>	<u>3,563,725</u>
Total Agency Funds	<u>3,382,925</u>	<u>10,588,475</u>	<u>10,342,777</u>	<u>3,628,623</u>

County of Woodson, Kansas  
Reconciliation of 2011 Tax Roll  
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	5,095,128
Special Assessments		334,993
Add: Supplemental Tax Roll		6,686
Deduct: Taxes Abated		<u>(90,409)</u>
Tax Roll as Adjusted		<u><u>5,346,398</u></u>

County Treasurer's Accounting:

Current Tax Collections	\$	5,146,998
Uncollected:		
Personal Property	8,957	
Real Estate	144,479	
Special Assessments	<u>45,964</u>	
Total Uncollected		<u>199,400</u>
Net Tax Roll		<u><u>5,346,398</u></u>

County of Woodson, Kansas  
Shelley Stuber, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 1 of 4)

Balance - January 1 \$ 0

Receipts:

Fish and Game Licenses	\$ 13,898
Fish and Game Fees	584
Cereal Malt Beverage Licenses	400
Cereal Malt Beverage Stamps	200
Voter Lists and Election Filing Fees	<u>1,646</u>

Total Receipts 16,728

Disbursements:

To County Treasurer	<u>16,728</u>
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Balance - December 31 0

County of Woodson, Kansas  
Jamie Nitsch, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 2 of 4)

Balance - January 1 \$ 20

Receipts:

Mortgage Registration Fees and Heritage Trust	\$ 25,133
Recording Fees	9,173
Register of Deeds Technology Fund Fees	5,112
Copy Charges and UCC Fees	<u>2,049</u>

Total Receipts 41,467

Disbursements:

To County Treasurer: 41,487

Balance - December 31 0

County of Woodson, Kansas  
 Lisa Page, Clerk of the District Court  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 3 of 4)

Balance - January 1		\$ 1,250
<u>Receipts:</u>		
State Share of Clerk Fees	\$ 54,630	
LETC Fees	11,553	
IDS	390	
Criminal Probation Fees	2,625	
Drivers License Reinstatement Fees	2,596	
Indigent Defense Fee	750	
Checking Account Interest	20	
Fines	69,776	
Marriage Licenses	1,298	
KBI DNA Database Fees	1,768	
County Share of Clerk Fees	980	
PATF Fees	1,718	
Juvenile Supervision Fees	25	
Attorney Fees - County Reimbursement	7,236	
Miscellaneous Fees - County	457	
Fish and Game Prosecution Fee	325	
Law Library Fees	6,339	
Attorney Fees - State Reimbursement	4,719	
KBI Lab Fees	4,806	
Bonds	11,509	
Judgments, Restitution, Sale Proceeds, and Other	31,035	
Overage Refunds	211	
Unapplied Receipts	11,562	
Judicial Branch Surcharge	22,320	
Other	44	
Total Receipts		248,692
<u>Disbursements:</u>		
State Share of Clerk Fees	\$ 54,630	
LETC Fees	11,553	
IDS	390	
Criminal Probation Fees	2,625	
Drivers License Reinstatement Fees	2,596	
Indigent Defense Fee	750	
Checking Account Interest	20	
Fines	69,776	
Marriage Licenses	1,298	
KBI DNA Database Fees	1,768	
County Share of Clerk Fees	980	
PATF Fees	1,718	
Juvenile Supervision Fees	25	
Attorney Fees - County Reimbursement	7,236	
Miscellaneous Fees - County	457	
Fish and Game Prosecution Fee	325	
Law Library Fees	6,339	
Attorney Fees - State Reimbursement	4,719	
KBI Lab Fees	4,806	
Bonds	11,780	
Judgments, Restitution, Sale Proceeds, and Other	31,035	
Overage Refunds	211	
Unapplied Receipts	10,062	
Judicial Branch Surcharge	22,320	
Other	43	
Total Disbursements		247,462
Balance - December 31		2,480
Composition of Ending Balance:		
Demand Deposit - Yates Center Branch Bank	\$	2,480



County of Woodson, Kansas  
Shannon Moore, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 4 of 4)

Balance - January 1		\$ 0
<u>Receipts:</u>		
Bonds	\$ 5,390	
Delinquent Tax Warrants	28,532	
Jail Keep	7,889	
Impound Lot Fees	865	
VIN Fees	2,470	
Civil Process	1,490	
Other Fees	352	
Offender Registration Fees	640	
Inmate Phone	1,766	
Sale of Impound Vehicle	4,365	
School Contract - Resource Officer	4,012	
Other	<u>1,160</u>	
Total Receipts		58,931
<u>Disbursements:</u>		
To County Treasurer:		53,541
To Courts		5,390
Total Disbursements		<u>58,931</u>
Balance - December 31		<u><u>0</u></u>

Woodson County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2012

Schedule 6

Total Expenditures per Financial Statement	\$ 5,330,562
Less Non Budgeted Funds:	
Special Ambulance Equipment Fund	131,845
Special Equipment Reserve	71,590
Special Machinery	287,856
Special Rural Fire Equipment	6,550
Rural Fire District Donations	2,292
Special Auto Fund	33,318
Special Law Enforcement Trust Fund	11,600
Register of Deeds Technology Fund	2,470
Sheriff's Special Donations	416
LEPP Grant	<u>5,342</u>
Total Expenditures per Schedule 1	<u><u>4,777,283</u></u>